CERTIFICATE

Section 1445 of the Internal Revenue Code provides that a transferee of a U. S. real property interest must withhold tax if the transferor is a foreign person. To inform the transferee that withholding of tax is not required upon the disposition of a U. S. real property interest by USX Corporation, the undersigned hereby certifies the following on behalf of USX Corporation:

PAGE 399

 USX Corporation is not a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations);

173

800%

- USX Corporation's U. S. employer identification number is 25-0996816, and
- USX Corporation's office address is 600 Grant Street,
 Pittsburgh, Pennsylvania 15230.

USX Corporation understands that this certification may be disclosed to the Internal Revenue Service by transferee and that any false statement contained herein could be punished by fine, imprisonment, or both.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct and complete, and I further declare that I have authority to sign this document on behalf of USX Corporation.

Dated this 20 day of

(I)

Assistant Secretary of

USX Corporation

Sworn to and subscribed before me this 20th day of Anugny

19<u>88</u>

STATE OF ALA. SHELDS
I CERTIFY THIS
INSTRUMENT WAS FILLE.

Notary Public

[SEAL]

88 MAR -2 AH 8: 39

My Commission Expires: BOBBY RAY JONES

Jefferson County, Alabama My Commission Expires May 10, 1990

JUDGE OF PROBATE